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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements



A For the 2005 calendar year, or tax year beginning

09/01, 2005, and ending 08/31/2006

B Check if applicable

<input type="checkbox"/>	Address change
<input type="checkbox"/>	Name change
<input type="checkbox"/>	Initial return
<input type="checkbox"/>	Final return
<input checked="" type="checkbox"/>	Amended return
<input type="checkbox"/>	Application pending

C Name of organization

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

Number and street (or P O box if mail is not delivered to street address)

Room/suite

10850 LOWELL AVE

D Employer identification number

44-6000294

See Specific
InstructionsCity or town, state or country, and ZIP + 4
OVERLAND PARK, KS 66210

E Telephone number

(913) 234-0660

F Accounting method
X Cash
Accrual
Other (specify) ►

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website ► WWW.CLEVELANDCHIROPRACTIC.EDU

J Organization type (check only one) ► 501(c) (03) (insert no) 4947(a)(1) or 527K Check here ► if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ►

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ►

M Check ► if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ► 11,543,811.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	158,283.	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	13,000.	
d	Total (add lines 1a through 1c) (cash \$ 171,283. noncash \$)	1d	171,283.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	9,749,315.	
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	571,147.	
5	Dividends and interest from securities	5	332,649.	
6 a	Gross rents	6a	RECEIVED TPR BRANCH OGDEN 53,140.	
b	Less rental expenses	6b	JUL 27 2010	
c	Net rental income or (loss) (subtract line 6b from line 6a)			
7	Other investment income (describe) ►	7		
8 a	Gross amount from sales of assets other than inventory	(A) Securities 463,339.	TPR BRANCH OGDEN	
b	Less cost or other basis and sales expenses	8a 8b		
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	463,339.	
9	Special events and activities (attach schedule) If any amount is from gaming, check here ► <input type="checkbox"/>	9a 9b		
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10 a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11	202,953.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	11,524,511.	
13	Program services (from line 44, column (B))	13	6,999,572.	
14	Management and general (from line 44, column (C))	14	2,572,512.	
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	9,572,084.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,952,427.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	13,497,166.	
20	Other changes in net assets or fund balances (attach explanation)	20	-9,077.	
21	Net assets or fund balances at end of year (combine lines 18, 19 and 20)	21	15,440,516.	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2005)

JSA
SE1010 2000

05N4CD K922 07/09/2010 13:38:16 V05-8 53387 (KC)

JUL 28 2010

STATUTE CLEARED
NO STATUTE ISSUE
Revenue

SCANNED AUG 1 2010

b-15
NE 151

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) <small>(cash \$ 149,773 noncash \$) If this amount includes foreign grants, check here ► <input type="checkbox"/></small>	22 149,773.	149,773.		
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 210,862.	171,081.	39,781.	
26 Other salaries and wages	26 4,049,169.	3,236,944.	812,225.	
27 Pension plan contributions	27 268,411.	214,729.	53,682.	
28 Other employee benefits	28 539,393.	431,514.	107,879.	
29 Payroll taxes	29 309,424.	247,539.	61,885.	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 73,324.	23,939.	49,385.	
34 Telephone	34 58,261.	15,935.	42,326.	
35 Postage and shipping	35 60,578.	12,525.	48,053.	
36 Occupancy	36 341,209.	272,967.	68,242.	
37 Equipment rental and maintenance	37 388,060.	310,448.	77,612.	
38 Printing and publications	38 57,181.	45,745.	11,436.	
39 Travel	39 231,560.	39,646.	191,914.	
40 Conferences, conventions, and meetings	40 24,626.	4,563.	20,063.	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 446,149.	356,919.	89,230.	
43 Other expenses not covered above (itemize)				
a STMT 3	43a 2,364,104.	1,465,305.	898,799.	
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	44 9,572,084.	6,999,572.	2,572,512.	

Joint Costs. Check ► if you are following SOP 98-2

 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ► Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►SEE STATEMENT 4

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)

a SEE ATTACHED STATEMENT 1.

(Grants and allocations \$ 149,773.) If this amount includes foreign grants, check here ► 6,999,572.

b -----

(Grants and allocations \$) If this amount includes foreign grants, check here ►

c -----

(Grants and allocations \$) If this amount includes foreign grants, check here ►

d -----

(Grants and allocations \$) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)
(Grants and allocations \$) If this amount includes foreign grants, check here ►

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ►

6,999,572.

Form 990 (2005)

Part IV Balance Sheets (See the instructions.)

		(A) Beginning of year		(B) End of year
	Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only			
	45 Cash - non-interest-bearing	6,154,745	45	7,130,025
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	186,245		
	b Less allowance for doubtful accounts	7,564	57,614	47c
				178,681
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50
Assets	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges		79,315	53
	54 Investments - securities (attach schedule) STMT 5. ► <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		7,297,375	54
	55a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b		55c
	56 Investments - other (attach schedule)			56
	57a Land, buildings, and equipment basis	9,485,484		
	b Less accumulated depreciation (attach schedule)	57b	7,140,766	2,057,322
	58 Other assets (describe ► STMT 6)		4,863,261	58
	59 Total assets (must equal line 74) Add lines 45 through 58		20,509,632	59
	60 Accounts payable and accrued expenses		576,739	60
	61 Grants payable			61
	62 Deferred revenue		134,739	62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63
	64a Tax-exempt bond liabilities (attach schedule)			64a
	b Mortgages and other notes payable (attach schedule)			64b
	65 Other liabilities (describe ► STMT 7)		6,300,988	65
	66 Total liabilities. Add lines 60 through 65		7,012,466	66
	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		13,128,237	67
	68 Temporarily restricted		51,192	68
	69 Permanently restricted		317,737	69
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds			70
	71 Paid-in or capital surplus, or land, building, and equipment fund			71
	72 Retained earnings, endowment, accumulated income, or other funds			72
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		13,497,166	73
Net Assets or Fund Balances	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		20,509,632	74
				23,234,432

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)

a	Total revenue, gains, and other support per audited financial statements	a	11,384,961.
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	-9,077.
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify) -- SEE STATEMENT 8	b4	19,300.
	Add lines b1 through b4	b	10,223.
c	Subtract line b from line a	c	11,374,738.
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify) -- SEE STATEMENT 9	d2	149,773.
	Add lines d1 and d2	d	149,773.
e	Total revenue (Part I, line 12) Add lines c and d ►	e	11,524,511.
Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
a	Total expenses and losses per audited financial statements	a	9,441,611.
b	Amounts included on line a but not on Part I, line 17		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify) -- SEE STATEMENT 10	b4	19,300.
	Add lines b1 through b4	b	19,300.
c	Subtract line b from line a	c	9,422,311.
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify) -- SEE STATEMENT 11	d2	149,773.
	Add lines d1 and d2	d	149,773.
e	Total expenses (Part I, line 17) Add lines c and d ►	e	9,572,084.

Part V Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) *(See the instructions)*

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 12		210,862.	95,258.	26,209.

Part VI Other Information (continued)

	Yes	No
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ► <u>NONE</u> , section 4912 ► <u>NONE</u> , section 4955 ► <u>NONE</u>		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		► <u>NONE</u>
d Enter Amount of tax on line 89c, above, reimbursed by the organization		► <u>NONE</u>
90 a List the states with which a copy of this return is filed ► <u>NONE</u>		
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	105
91 a The books are in care of ► <u>MARIA COPE</u>	Telephone no	► <u>913-234-0600</u>
Located at ► <u>10850 LOWELL AVE OVERLAND PARK, KS</u>	ZIP + 4	► <u>66210</u>
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	X
If "Yes," enter the name of the foreign country ► <u>-----</u>		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
c At any time during the calendar year, did the organization maintain an office outside of the United States?	91c	X
If "Yes," enter the name of the foreign country ► <u>-----</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here	92	► <input type="checkbox"/> <u>NONE</u>

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2005

Supplementary Information - (See separate instructions.)

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

Employer identification number

44-6000294

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 17				
Total number of other employees paid over \$50,000 . . ►	31			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 18		
Total number of others receiving over \$50,000 for professional services ►	NONE	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None" See page 2 of the instructions)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 19		
Total number of other contractors receiving over \$50,000 for other services ►	NONE	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2005

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)	1	X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e	Transfer of any part of its income or assets?	2e	X
3a	Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a	X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is (Please check only ONE applicable box)

5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ►
 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv)
 (Also complete the **Support Schedule** in Part IV-A)
 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ► Type 1 Type 2 Type 3

Provide the following information about the supported organizations (See page 6 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
_____	_____
_____	_____

14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.**Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting **NOT APPLICABLE**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17.					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE . . . ► 26a					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts ► 26b					
c Total support for section 509(a)(1) test Enter line 24, column (e) ► 26c					
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ► 26d					
e Public support (line 26c minus line 26d total) ► 26e					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ► 26f %					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year NOT APPLICABLE (2004) _____ (2003) _____ (2002) _____ (2001) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2004) _____ (2003) _____ (2002) _____ (2001) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ► 27c					
d Add Line 27a total . . . and line 27b total . . . ► 27d					
e Public support (line 27c total minus line 27d total) ► 27e					
f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ► 27f					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ► 27g %					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ► 27h %					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	X
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	X
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) <u>CLEVELAND CHIROPRACTIC COLLEGE POSTS THE NONDISCRIMINATORY POLICY IN THE ADMINISTRATIVE OFFICE BUILDING, IN THE STUDENT AND EMPLOYEE HANDBOOK, AND IN THE COURSE CATALOG. SEE ATTACHED STATEMENT 22.</u>	31	X
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	X
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	X
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	X
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	X
b Admissions policies?	33b	X
c Employment of faculty or administrative staff?	33c	X
d Scholarships or other financial assistance?	33d	X
e Educational policies?	33e	X
f Use of facilities?	33f	X
g Athletic programs?	33g	X
h Other extracurricular activities?	33h	X
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	X
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	X
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	X

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

Check ► a if the organization belongs to an affiliated group Check ► b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is -			
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	41		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	42		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	43		
		44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
Lobbying nontaxable					
45 amount					
Lobbying ceiling amount					
46 (150% of line 45(e))					
47 Total lobbying expenditures					
Grassroots nontaxable					
48 amount					
Grassroots ceiling amount					
49 (150% of line 48(e))					
Grassroots lobbying					
50 expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the Instructions)**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? _____

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash	51a(i)	X
(ii) Other assets	a(ii)	X

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)	X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)	X
(iii) Rental of facilities, equipment, or other assets	b(iii)	X
(iv) Reimbursement arrangements	b(iv)	X
(v) Loans or loan guarantees	b(v)	X
(vi) Performance of services or membership or fundraising solicitations	b(vi)	X

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► Yes No

b If "Yes" complete the following schedule:

Cleveland Chiropractic College of Kansas City
EIN: 44-6000294
FYE 8/31/2006
Form 990 – 2005

The taxpayer is amending their FYE 8/31/2006 Form 990 tax return because the previously filed return inadvertently omitted \$11,956 of compensation for Dr. Carl S. Cleveland III, President of the University.

FORM 990 - GENERAL EXPLANATION ATTACHMENT

=====

PROGRAM SERVICE ACCOMPLISHMENTS
FORM 990, PART III, LINE A

CLEVELAND CHIROPRACTIC COLLEGE IS A PRIVATE, NOT-FOR-PROFIT SYSTEM OF HIGHER EDUCATION WHOSE MISSION LIES IN THE AREAS OF EDUCATION, SCHOLARSHIP, AND SERVICE.

THE EDUCATION MISSION OF THE INSTITUTION IS TO PREPARE COMPETENT, ENTRY-LEVEL DOCTORS OF CHIROPRACTIC AS PRIMARY HEALTH PROVIDERS; TO OFFER CONTINUING EDUCATION FOR DOCTORS OF CHIROPRACTIC; AND TO PROVIDE UNDERGRADUATE EDUCATION IN SELECTED BIOLOGICAL SCIENCES.

THE SCHOLARSHIP MISSION OF THE INSTITUTION IS TO CONDUCT RESEARCH AND SCHOLARLY ACTIVITIES IN AREAS RELATED TO CHIROPRACTIC EDUCATION AND HEALTH CARE, AND TO COLLABORATE WITH OTHER INSTITUTIONS AND HEALTH CARE PROVIDERS IN SCHOLARLY ACTIVITIES.

THE SERVICE MISSION OF THE INSTITUTION IS TO PROVIDE HEALTH CARE AND OUTREACH SERVICES TO THE COMMUNITY, SUPPORT SERVICES TO ALUMNI AND OTHER HEALTH CARE PROVIDERS, AND VOLUNTEER SERVICES TO CIVIC AND PROFESSIONAL ORGANIZATIONS.

STATEMENT 1

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
-----	-----
UNREALIZED LOSSES	9,077.
TOTAL	9,077.
=====	=====

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
INTERNET EXPENSE	16,617.	16,617.	
BOOKS	60,129.	55,099.	5,030.
INSURANCE	180,956.	136,808.	44,148.
LAB & CLINIC SUPPLY	103,683.	103,683.	
AUTO EXPENSES	11,101.	1,276.	9,825.
ADVERTISING	85,405.	7,799.	77,606.
SPECIAL PROJECTS	64,565.	18,350.	46,215.
EQUIPMENT & FURNITURE	9,442.	2,754.	6,688.
MEMBERSHIPS	111,117.	37,301.	73,816.
PROFESSIONAL FEES	753,318.	397,099.	356,219.
COMMUNITY SERVICE	253,835.	253,835.	
PHOTOGRAPHY	6,198.	4,923.	1,275.
HEALTH SERVICES	231,806.	231,806.	
MISCELLANEOUS EXPENSE	70,861.	4,034.	66,827.
TAXES	37,447.	18,724.	18,723.
STUDENT ACTIVITIES	27,463.	27,463.	
GRADUATION & OTHER EVENTS	54,793.	54,793.	
RECRUITING & STAFF DEVELOPMENT	8,309.	8,309.	8,309.
BAD DEBT EXPENSE	60,486.	60,486.	
JANITORIAL SERVICES	185,882.	92,941.	92,941.
FLOOD CONTINGENCY	30,691.		30,691.
TOTALS	2,364,104.	1,465,305.	898,799.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

=====

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY IS A PRIVATE, CO-EDUCATIONAL, NOT-FOR-PROFIT INSTITUTION OF HIGHER EDUCATION LOCATED IN KANSAS CITY, MO. THE COLLEGE OFFERS THE BACHELOR OF SCIENCE DEGREE IN HUMAN BIOLOGY AND THE DOCTOR OF CHIROPRACTIC DEGREE.

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	COST OR FMV
-----	-----	-----	-----
EQUITY SECURITIES	1,322,979.	1,168,205.	FMV
MORTGAGE-BACKED SECURITIES	338,898.	408,194.	FMV
MUTUAL FUNDS-EQUITY	2,314,352.	2,567,146.	FMV
MUTUAL FUNDS-FIXED INCOME	1,339,658.	1,391,053.	FMV
MONEY MARKET FUNDS	707,215.	1,368,031.	FMV
CORPORATE BONDS	1,259,481.	1,284,266.	FMV
OTHER	14,792.	35,944.	FMV
TOTALS	7,297,375.	8,222,839.	
=====	=====	=====	=====

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
INTEREST RECEIVABLE	38,862.	46,851.
STUDENT LOANS RECEIVABLE- HELD FOR SALE	3,791,988.	4,262,136.
ASSETS LIMITED AS TO USE	25,583.	NONE
EQUITY IN NET ASSETS OF CC FOUNDATION FUND, INC.	343,345.	348,694.
RELATED PARTY RECEIVABLE TO A 501 (C) (3)	476,099.	490,563.
STUDENT LOAN RECEIVABLE	187,384.	155,506.
TOTALS	4,863,261.	5,303,750.

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
STUDENT DEPOSITS	14,394.	23,010.
DEFERRED COMPENSATION	1,916,861.	2,075,641.
REFUNDABLE GOV'T LOAN PROGRAMS	577,745.	602,469.
LINE OF CREDIT	3,791,988.	4,262,137.
TOTALS	6,300,988.	6,963,257.

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION	AMOUNT
-----	-----
RENTAL EXPENSE	19,300.
TOTAL	19,300.
=====	=====

STATEMENT 8

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

=====

DESCRIPTION	AMOUNT
SCHOLARSHIP AID	149,773.
TOTAL	149,773.

=====

STATEMENT 9

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
RENTAL EXPENSE	19,300.
TOTAL	19,300.

STATEMENT 10

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

=====

DESCRIPTION	AMOUNT
SCHOLARSHIP AID	149,773.
TOTAL	149,773.

=====

STATEMENT 11

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS		EXPENSE ACCT AND OTHER ALLOWANCES
DR . CARL S CLEVELAND III, BS, D.C. 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	PRESIDENT 40	140,766.	89,421.	26,209.	
GARY GLOBE 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	VP 40	70,096.	5,837.		NONE
CHARLES A. EDDY, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	CHAIRMAN AS NEEDED	NONE	NONE		NONE
ERNST ANRIG, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	VICE CHAIRMAN AS NEEDED	NONE	NONE		NONE
TIMOTHY E. MENG, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	SECRETARY/TREASURER AS NEEDED	NONE	NONE		NONE
ALLEN A. ASHWORTH, B.S. 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE		NONE
DANIEL FAHNESTOCK, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE		NONE
THE HONORABLE ANNA HO 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE		NONE

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS		EXPENSE ACCT AND OTHER ALLOWANCES
GLORIA LEE-FORD, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE	NONE	
EDWARD MCKENZIE, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE	NONE	
ROSEMARIE WILSON, D.C. 10850 LOWELL AVE OVERLAND PARK, KS 66210	DIRECTOR AS NEEDED	NONE	NONE	NONE	
GRAND TOTALS		210,862.	95,258.	26,209.	

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A COMPENSATION PROVIDED BY RELATED ORGANIZATION

NAME AND ADDRESS	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
CLEVELAND CHIROPRACTIC OF LA 95-2988463 DR . CARL S CLEVELAND III, BS, D.C. 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	140,766.	89,421.	NONE •
CLEVELAND CHIROPRACTIC OF LA 95-2988463 GARY GLOBE 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	70,087.	5,837.	NONE
CLEVELAND CHIROPRACTIC OF LA 95-2988463 MATTHEW GIVRAD 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	81,194.	6,031.	2,400.
CLEVELAND CHIROPRACTIC OF LA 95-2988463 ENLIGHTENED SOLUTIONS P.O. BOX 1891 INDEPENDENCE, MO 64055	230,950.	NONE	NONE
CLEVELAND CHIROPRACTIC OF LA 95-2988463 ACG BUSINESS SOLUTIONS, LLC P.O. BOX 6823 LEAWOOD, KS 66206	51,697	NONE	NONE ..
CLEVELAND CHIROPRACTIC OF LA			..

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

FORM 990, PART V-A COMPENSATION PROVIDED BY RELATED ORGANIZATION

NAME AND ADDRESS	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
95-2988463 SEIGFREID BINGHAM LEVY SELZER 2800 COMMERCE TOWER, 911 MAIN KANSAS CITY, MO 64105	53,113.	NONE	NONE
GRAND TOTALS	627,807.	101,289.	2,400.

FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

=====

RELATED ORGANIZATION NAME: CLEVELAND CHIROPRACTIC COLLEGE OF
EXEMPT: X NONEXEMPT: LOS ANGELES

RELATED ORGANIZATION NAME: CLEVELAND COLLEGE FOUNDATION
EXEMPT: X NONEXEMPT: FUND, INC.

RELATED ORGANIZATION NAME: CLEVELAND CHIROPRACTIC BOARD
EXEMPT: X NONEXEMPT: OF REGENTS

RELATED ORGANIZATION NAME: 63-HOLMES PARKING, LLC
EXEMPT: NONEXEMPT: X

RELATED ORGANIZATION NAME: VERMONT AVENUE CONSORTIUM, LLC
EXEMPT: NONEXEMPT: X

RELATED ORGANIZATION NAME: CLEVELAND CHIROPRACTIC COLLEGE
EXEMPT: NONEXEMPT: X INTERNATIONAL, LLC

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS		EXPENSE ACCOUNT
			DIR. PROF. DEV. 40 HOURS	90,000.	
JOHN NAB 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	LIASON TO PRESIDENT 40 HOURS	97,850.	14,398.	11,621.	NONE
DAVID BECKLEY 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	DIR. OF ADMISSIONS 40 HOURS	82,750.	11,216.	11,216.	NONE
MELISSA DENTON 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	ACADEMIC DEAN 40 HOURS	92,700.	18,357.	18,357.	NONE
PAUL BARLETT 6401 ROCKHILL ROAD KANSAS CITY, MO 64131	VP INT'L OUTREACH 40 HOURS	81,194.	6,031.	2,400.	
MATTHEW GIVRAD 6401 ROCKHILL ROAD KANSAS CITY, MO 64131					2,400.
	TOTAL COMPENSATION	444,494.	61,623.		

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
ACG BUSINESS SOLUTIONS, LLC P.O. BOX 6823 LEAWOOD, KS 66206	CONSULTING	51,697.
SEIGFREID BINGHAM LEVY SELZER & GEE 2800 COMMERCE TOWER, 911 MAIN KANSAS CITY, MO 64105	ATTORNEYS	53,113.
TOTAL COMPENSATION		104,810.

SCH. A, PART II-B COMPENSATION OF THE 5 HIGHEST PAID FOR OTHER SERV.

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
ENLIGHTENED SOLUTIONS P.O. BOX 1891 INDEPENDENCE, MO 64055	IT	230,950.
KC PERSONNEL PO BOX 219318 KANSAS CITY, MO 64121	JANITORIAL	178,224.
TOTAL COMPENSATION		409,174.

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

=====

SEE PART V, FORM 990

STATEMENT 20

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SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

=====

SEE STATEMENT 21A

STATEMENT 21

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SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

OMB No 1545-0092

2005

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate
instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

Name of estate or trust

Employer identification number

CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY

44-6000294

Note: Form 5227 filers need to complete only Parts I and II

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo. , day, yr.)	(c) Date sold (mo. , day, yr.)	(d) Sales price	(e) Cost or other basis (see page 34)	(f) Gain or (Loss) for the entire year (col (d) less col (e))
1						
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824.				2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				3	
4	Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2004 Capital Loss Carryover Worksheet				4	()
5	Net short-term gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on line 13, column (3) below				5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo. , day, yr.)	(c) Date sold (mo. , day, yr.)	(d) Sales price	(e) Cost or other basis (see page 34)	(f) Gain or (Loss) for the entire year (col (d) less col (e))
6						
	SEE STATEMENT 1			463,339.		463,339.
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				8	
9	Capital gain distributions				9	
10	Gain from Form 4797, Part I				10	
11	Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2004 Capital Loss Carryover Worksheet				11	()
12	Net long-term gain or (loss). Combine lines 6 through 11 in column (f). Enter here and on line 14a, column (3) below				12	463,339.

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

	(1) Beneficiaries' (see page 36)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13		
14 Net long-term gain or (loss):			
a Total for year	14a		463,339.
b Unrecaptured section 1250 gain (see line 18 of the worksheet on page 35).	14b		
c 28% rate gain or (loss)	14c		
15 Total net gain or (loss). Combine lines 13 and 14a	15		463,339.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2005

Part IV Capital Loss Limitation16 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller of**

a The loss on line 15, column (3) or
b \$3,000

16 ()

If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 37 of the instructions to determine your capital loss carryover

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22 is more than zero.)

Note: If line 14b, column (2) or line 14c, column (2) is more than zero, complete the worksheet on page 38 of the instructions and skip Part V. Otherwise, go to line 17

17 Enter taxable income from Form 1041, line 22

17

18 Enter the **smaller of** line 14a or 15 in column (2)

18

but not less than zero

19

19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)

20

20 Add lines 18 and 19

21

21 If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- . . . ►

21

22 Subtract line 21 from line 20. If zero or less, enter -0-

22

23 Subtract line 22 from line 17. If zero or less, enter -0-

23

24 Enter the **smaller of** the amount on line 17 or \$2,000

24

25 Is the amount on line 23 equal to or more than the amount on line 24?

Yes. Skip lines 25 through 27, go to line 28 and check the "No" box
 No. Enter the amount from line 23

25

26 Subtract line 25 from line 24

26

27 Multiply line 26 by 5% (.05)

27

28 Are the amounts on lines 22 and 26 the same?

Yes. Skip lines 28 through 31, go to line 32
 No. Enter the **smaller of** line 17 or line 22

28

29 Enter the amount from line 26 (If line 26 is blank, enter -0-)

29

30 Subtract line 29 from line 28

30

31 Multiply line 30 by 15% (15)

31

32 Figure the tax on the amount on line 23. Use the 2005 Tax Rate Schedule on page 23 of the instructions

32

33 Add lines 27, 31, and 32

33

34 Figure the tax on the amount on line 17. Use the 2005 Tax Rate Schedule on page 23 of the instructions

34

35 Tax on all taxable income. Enter the **smaller of** line 33 or line 34 here and on line 1a of Schedule G, Form 1041

35

FEDERAL FOOTNOTES

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CLEVELAND CHIROPRACTIC COLLEGE OF KANSAS CITY
44-6000294

FEDERAL FOOTNOTES

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FORM 990, PART IV, LINES 57A-C

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	08/31/2005	08/31/2006
LAND & IMPROVEMENTS	\$822,849	\$835,806
BUILDINGS	5,705,917	6,035,676
EQUIPMENT, FURNITURE, BOOKS	2,602,488	2,413,337
CONSTRUCTION IN PROGRESS	0	200,665
ACCUMULATED DEPRECIATION	(7,073,932)	(7,140,766)
LINE 57C	\$2,057,322	\$2,344,718